# IN THE UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF MISSISSIPPI

Ladreco Howard

Plaintiff

VS.

SEP 0 9 2017

ARTHUR JOHNSTON

DEPUTY

Civil Action No. 2:17cv 155 KS-MTP

Jackson Hewitt Tax Service

Defendant

**COMPLAINT** 

# **JURISDICTION**

This court has subject matter jurisdiction under 28 USC 1331.

# **VENUE**

Venue is proper in this district under 28 USC 1391 (b).

# **PARTIES**

Plaintiff, <u>Ladreco Howard</u>, is an adult resident citizen of the county of <u>Wayne</u>, State of Mississippi.

The Defendant, <u>Jackson Hewitt Tax Service</u> is a tax preparation service and conducts business at 804 Azalea Drive, Waynesboro, MS 39367.

### **STATEMENT OF FACTS**

The Jackson-Hewitt Tax Service letterhead states that I, the Plaintiff, have selected the Assisted Refund. The Assisted Refund Fee Disclosure for the agreement states in accordance with the taxpayer's instructions in the Assisted Refund Application and Agreement, upon receipt of your federal refund (and state refund, if applicable), Republic Bank will pay out your refund as indicated in the disclosure. Under additional disclosures it states: Once your Agreement has been signed and transmitted to Republic Bank and Trust Company and your tax refund has been received from the Internal Revenue Service or state taxing authority, Republic Bank and Trust Company will open your account to receive your refund(s). If and when the refund has been deposited by the Internal Revenue Service (and state, if applicable) to your account, "Republic Bank and Trust Company will make all deductions indicated in the Assisted Refund Fee Disclosure and disburse the balance of the account to you in accordance with the disbursement method chosen by you in Section 1 of the agreement.

In Section 1 of the agreement, the option to receive a cashier's check is selected. That option states if I, the Plaintiff choose the option, the balance of your Account will be disbursed to you via a cashier's check printed by your Tax Preparer. A disbursement fee may be charged by your Tax Preparer to disburse and Assisted Refund check. (The disbursement fee is listed as a dollar amount in the Assisted Refund fee disclosure and is not listed in any other location in the agreement as a cost to be paid prior to services being completed. The Jackson-Hewitt Tax Service letterhead goes on to state that payment is required upon completion of services, when is when your refund has been disbursed to you or such later time that it appears that no tax refund will be received. Jackson-Hewitt tax service has not disbursed a cashier's check to the plaintiff which is a material breach of contract and has refused to provide any evidence to rule out fraud beyond a reasonable doubt under 26 USC 7206.

#### **CLAIM**

Failure to disburse the tax refund to the Plaintiff is a material breach of contract by the Defendant which also constitutes willful negligence under 26 USC 7206.

# **RELIEF**

The Plaintiff seeks judgment and relief in the form of:

- 1. An award of court costs of suit under Federal Rule of Civil Procedure 54.
- 2. The amount of 7,230,000 in compensatory damages.
- 3. Any further reflief which the court may deem appropriate.

Respectfully submitted, this the 05+h day of September, 20 17.

Ladreco L Howard

Plaintiff

Lature Howard

P.O. Box 761

Waynesboro MS 39367 601-935-0457